AMENDMENTS TO THE CLAIMS

1. - 11. (Cancelled)

12. (Currently Amended) A method for differentiating mammalian bone marrow cells or cord blood-derived cells into myocardial precursor cells and/or myocardial cells without genetic engineering comprising:

culturing said bone marrow cells or cord blood-derived cells with cells isolated from mammalian fat tissues or a culture supernatant thereof, under conditions wherein said bone marrow cells or cord blood-derived cells are induced to differentiate into myocardial precursor cells and/or myocardial cells.

- 13. (Previously Presented) The method according to claim 12, wherein culture is conducted for at least 1 day using a culture solution containing serum or any substitute thereof.
- 14. (Previously Presented) The method according to claim 13, wherein culture is conducted with the addition of at least one cytokine to a culture solution.
- 15. (Previously Presented) The method according to claim 14, wherein the cytokine is selected from the group consisting of members of the EGF family, members of the TGF- β family, members of the IL family, members of the VEGF family, members of the PDGF family, members of the Ephrin family, and SCF.

- 16. (Previously Presented) The method according to claim 12, wherein the bone marrow cells are mesenchymal stem cells or hematopoietic stem cells.
- 17. (Previously Presented) The method according to claim 12, wherein the cord blood-derived cells are mononuclear cells.
- 18. (Currently Amended) The method according to claim 12, wherein the bone marrow cells or cord blood-derived cells are mixed with the cells isolated from fat tissues at a ratio of 1:1 to [[10]] 1:10.
- 19. (Previously Presented) The method according to claim 12, wherein the myocardial precursor cells and/or myocardial cells are sarcomeric actin-positive cells.
- 20. (Withdrawn) Myocardial precursor cells and/or myocardial cells prepared by the method according to claim 12.
- 21. (Withdrawn) The myocardial precursor cells and/or myocardial cells according to claim 20, which can be transplanted into mammalian adults.
- 22. (Withdrawn) A method for evaluating the effects of a test substance on myocardial precursor cells and/or myocardial cells by adding the test substance to the myocardial precursor cells and/or myocardial cells according to claim 20.

- 23. (Previously Presented) The method according to claim 15, wherein said cytokine is a member of the EGF family selected from EGF, TGF-α, HB-EGF, FGF, or HGF.
- 24. (Withdrawn) The method according to claim 15, wherein said cytokine is a member members of the PDGF family selected from PDGF-AB or PDGF-BB.
- 25. (Previously Presented) The method according to claim 12, wherein said mammalian bone marrow cells or cord blood-derived cells are derived from the same species as said cells isolated from mammalian fat tissues or a culture supernatant thereof.
- 26. (Previously Presented) The method according to claim 12, wherein the bone marrow cells or cord blood-derived cells are mixed with the cells isolated from fat tissues at a ratio of 1:4.